

COMMERCIAL TAXES DEPARTMENT

From

THIRU T. JACOB, I.A.S.,
Commissioner of Commercial Taxes,
Chepauk, Chennai-5.

To

Tvl. HTM Hydraulics Pvt. Ltd.,
First Floor, No. 8/59, VKA Complex,
Gnanambika Mills Cross,
Mettupalayam Road,
Coimbatore – 641 029.

Lr. No. VAT Cell / 59700/2007, (VCC. No.1494) dated 20.02.2008.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under
TNVAT Act, 2006 for hydraulic valves and pumps -
Requested by Tvl. HTM Hydraulics Pvt. Ltd.,
Coimbatore - Regarding.

Ref: Letter dated 23.10.2007 from Tvl. HTM Hydraulics Pvt.
Ltd., Coimbatore-29.

The petitioner is clarified that hydraulic pumps and hydraulic valves when sold to manufacturers as industrial input attract 4% tax under Sl.No. 67 of Part B of First Schedule and when sold to traders, unregistered dealers, own users and job work persons attract 12.5% tax under Part C of First Schedule. Inter-State sales of hydraulic pump and hydraulic valves are liable to 3% CST with 'C' form and to 12.5% without 'C' form

Sd./ R. Chandrakanthan,
For Commissioner of Commercial Taxes

Copy submitted to the Secretary to Government,
Commercial Taxes and Registration Department, Chennai-9.

// Forwarded/ By Order //

DEPUTY COMML. TAX OFFICER (VAT)